

261—76.5 (83GA,SF483) Programs subject to the cap.

76.5(1) Awards made under the following economic development programs are subject to the tax credit cap:

- a.* The assistive device tax credit program.
- b.* The enterprise zone program (business and housing awards).
- c.* The film, television, and video project promotion program.
- d.* The high quality jobs program.

76.5(2) In addition to the programs listed in subrule 76.5(1), the corporate tax research credit under the quality jobs enterprise zone program is also subject to the tax credit cap pursuant to 2009 Iowa Acts, Senate File 483, but this program is no longer utilized by the department. The quality jobs enterprise zone program was replaced with the high quality jobs program.

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